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Date of Deposit: November 17, 2005

Our Case No. 10106/4

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
Forrest N. Krutter et al.)	Examiner: Natalie Pass
Serial No.: 09/524,189)	Art Unit: 3626
Filing Date: March 13, 2000)	
For: METHOD OF REINSURING AN INSOLVENT INSURANCE OR REINSURANCE COMPANY'S LIABILITIES)	

FIFTH AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the non-final Office Action mailed May 17, 2005, this amendment is being submitted with an appropriate Petition and Fee for Extension of Time. Please amend the above-identified application as below and consider the following remarks.

Amendment to the Claims begins on page 2 of this paper.

Remarks begin on page 8 of this paper.